## Iowa Individual Income Tax Payment Voucher

Instructions

If you owe additional tax, enclose this voucher and payment with your tax return. If you have an electronic return or are otherwise mailing the voucher and payment separately from your return, send them to:

Iowa Department of Revenue
Iowa Income Tax - Document Processing
PO Box 9187
Des Moines, Iowa 50306-9187

Make check payable to Treasurer, State of Iowa.

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not mailed by the due date and at least 90% of the correct tax is not paid by the due date.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Interest:** Taxes payable during calendar year 2005 are subject to interest at a rate of 0.5% per month, which accrues on unpaid tax from the due date of the deposit or return. Any fraction of a month is considered a whole month for purposes of computing interest. The interest rate varies on an annual basis.

## payments

Arrange your payment to be withdrawn directly from your bank account. This is a secure system. www.state.ia.us/tax

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	Iowa Department of Revenue www.state.ia.us/tax									

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PR	PRINT your name (last, first, middle initial)															Social Security Number				
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Spo	pouse's name (last, first, middle initial)															Spouse's Social Security Number				
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Ad	Address (number and street, including apartment or rural route)															Amount of payment				
																\$				
Cit	City, state, and zip code														Daytime Telephone Number					
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Make check or money order payable to: **Treasurer** — **State of Iowa** Write Social Security Number(s) on check or money order. 41-137 (6/14/04)

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